



**DEFENSE FINANCE AND ACCOUNTING SERVICE
INDIANAPOLIS CENTER
INDIANAPOLIS, INDIANA 46249-0001**

FOREWARD

This regulation consolidates the financial regulations for accounting, disbursing, and travel. This regulation also rescinds AR 37-100, which was reinstated in October, 1994, and has been incorporated into Chapter 5. This regulation provides policy implementing guidance for disbursing, travel, and accounting to all levels of resource management. It also includes, but is not limited to, policy covering administrative control of funds, commercial accounts payable, foreign military sales, managerial accounting information, and reporting requirements to meet the U.S. Army and selected defense agencies' fiduciary accounting responsibilities. This regulation, also, prescribes the policy and responsibilities for fiscal codes and accounts contained in the Army Management Structure. These codes are key elements in the budget and accounting process due to the discipline and control they provide and to the fact that they bridge the appropriation structure to the program structure. The codes are published separately, each year, in DFAS-IN Manual 37-100-FY. The reason for this change is to establish a separate regulation for policy implementation provisions and move technical and procedural information into a separate manual. This action stems from the National Performance Review which requires federal agencies to streamline their internal management regulations.

This regulation applies to the Defense Finance and Accounting Service-Indianapolis Center (DFAS-IN), DFAS-IN aligned operating locations, the active U.S. Army, the U.S. Army National Guard, the U.S. Army Reserve, the United States Army Corps of Engineers (Civil Works), defense accounting offices that provide financial services to the U.S. Army, and U.S. Army finance and accounting offices. It applies to all personnel who perform accounting, including vendor pay, fund control, travel, and disbursing for the Department of the Army and DFAS-IN activities.

This regulation supersedes AR 37-1; dated April 30, 1991; AR 37-60, dated 3 April 1989; AR 37-100, dated October 1, 1994; and AR 37-106, Finance Update, Issue Number 13, dated 31 July 1990. It, also, rescinds DA FORM 14-71, SEP 52; DA FORM 326, AUG 57; DA FORM 3117-R (TEST), APR 91; DA FORM 3924, AUG 87; DA FORM 3952, AUG 87; DA FORM 3994, AUG 87; DA FORM 3994-1, AUG 87; DA FORM 4151, JAN 84; DA FORM 4305, AUG 74; DA FORM 5260, AUG 87; DA FORM 5625-R, AUG 87, DA FORM 5816-R, MAR 91.

Users are invited to send comments and suggested improvements through channels to :

**DFAS-Indianapolis Center
ATTN: DFAS-IN/AM
8899 East 56th Street
Indianapolis, IN 46249-2201**

**David T. Burman
Deputy Director for Accounting Operations**